



3015 (02-09-04)

ANNUAL REPORT

OF

Name: GILMAN WATER UTILITY

Principal Office: P.O. BOX 157
GILMAN, WI 54433

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I JAMES M. WHELAN of
(Person responsible for accounts)

_____, Gilman Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)	04/01/2002 (Date)
--	----------------------

VILLAGE CLERK _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: GILMAN WATER UTILITY**Utility Address:** P.O. BOX 157
GILMAN, WI 54433**When was utility organized?** 12/31/1941**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR JAMES M. WHELAN**Title:** VILLAGE CLERK**Office Address:**P.O. BOX 157
GILMAN, WI 54433**Telephone:** (715) 447 - 8650**Fax Number:** (715) 447 - 8134**E-mail Address:** gilmanclerk@centurytel.net

Individual or firm, if other than utility employee, preparing this report:

Name: ROBERT GANSCHOW**Title:** MANAGER**Office Address:** WIPFLI ULLRICH BERTELSON LLP3703 OAKWOOD HILLS PARKWAY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690**Telephone:** (715) 858 - 6642**Fax Number:** (715) 832 - 2345**E-mail Address:** rganschow@wipfli.com

President, chairman, or head of utility commission/board or committee:

Name: MRS SUE BRENNEMAN**Title:** VILLAGE PRESIDENT**Office Address:**P.O. BOX 157
GILMAN, WI 54433**Telephone:** (715) 447 - 8650**Fax Number:** (715) 447 - 8134**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: ROBERT GANSCHOW**Title:** MANAGER**Office Address:** WIPFLI ULLRICH BERTELSON LLP
3703 OAKWOOD HILLS PARKWAY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690**Telephone:** (715) 858 - 6642**Fax Number:** (715) 832 - 2345**E-mail Address:** rganschow@wipfli.com**Date of most recent audit report:** 2/7/2002**Period covered by most recent audit:** JANUARY 1 TO DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: MR RICHARD JOHNSON**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**P.O. BOX 157
GILMAN, WI 54433**Telephone:** (715) 447 - 8650**Fax Number:** (715) 447 - 8134**E-mail Address:**

Name of utility commission/committee: Village Board

Names of members of utility commission/committee:MRS SUE BRENEMAN, PRESIDENT
MRS LOUIS GONIA
MR MIKE KINAS
MR RODGER MRAVIK
MR GREG STEINBACH
MR TIM WEIBEL

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	53,168	53,478	1
Operating Expenses:			
Operation and Maintenance Expense (401)	58,503	39,012	2
Depreciation Expense (403)	16,088	14,633	3
Amortization Expense (404)	0	0	4
Taxes (408)	16,978	14,100	5
Total Operating Expenses	91,569	67,745	
Net Operating Income	(38,401)	(14,267)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(38,401)	(14,267)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	94	151	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	94	151	
Total Income	(38,307)	(14,116)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(38,307)	(14,116)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	6,751	717	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	6,751	717	
Net Income	(45,058)	(14,833)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	54,413	69,246	19
Balance Transferred from Income (433)	(45,058)	(14,833)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	326	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	9,029	54,413	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON BANK ACCOUNTS	94	4
Total (Acct. 419):	94	
Miscellaneous Nonoperating Income (421):		
NONE	0	5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NET EFFECT OF PRIOR YEAR'S JOURNAL ENTRIES	326	9
Total (Acct. 435)--Debit:	326	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	53,168	0	0	0	53,168	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	53,168	0	0	0	53,168	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	717,114	707,673	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	174,693	163,449	2
Net Utility Plant	542,421	544,224	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	3,676	3,676	6
Special Funds (125)	1,496	1,466	7
Total Other Property and Investments	5,172	5,142	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	419	680	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	11,680	11,627	11
Other Accounts Receivable (143)	240	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	12,339	12,307	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	81,307	79,926	20
Total Deferred Debits	81,307	79,926	
Total Assets and Other Debits	641,239	641,599	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	101,303	101,303	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	9,029	54,413	23
Total Proprietary Capital	110,332	155,716	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	197,209	103,621	25
Other long-Term Debt (224)	116,228	119,140	26
Total Long-Term Debt	313,437	222,761	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,231	464	28
Payables to Municipality (233)	16,804	65,818	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	7,175	7,175	33
Total Current and Accrued Liabilities	27,210	73,457	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	190,260	189,665	38
Total Liabilities and Other Credits	641,239	641,599	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	717,114	0	0	0	1
Utility Plant Purchased or Sold (391)	0	0	0	0	2
Utility Plant in Process of Reclassification (392)	0	0	0	0	3
Utility Plant Leased to Others (393)	0	0	0	0	4
Property Held for Future Use (394)	0	0	0	0	5
Construction Work in Progress (395)	0	0	0	0	6
Utility Plant Acquisition Adjustments (396)	0	0	0	0	7
Other Utility Plant Adjustments (397)	0	0	0	0	8
Total Utility Plant	717,114	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	174,693	0	0	0	9
Total Accumulated Provision	174,693	0	0	0	
Net Utility Plant	542,421	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	163,449				163,449	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	16,088				16,088	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	142				142	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
Total credits	16,230	0	0	0	16,230	13
Debits during year						14
Book cost of plant retired	4,986				4,986	15
Cost of removal	0				0	16
Other debits (specify):						17
	0				0	18
Total debits	4,986	0	0	0	4,986	19
Balance End of Year	174,693	0	0	0	174,693	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.33%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	0	0	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	0	0	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	N/A	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE	0	N/A	0	2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	101,303	1
Changes during year (explain):		
NONE	0	2
Balance end of year	101,303	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM SEWER UTILITY	12/31/2001	12/31/2016	0.00%	61,624	1
Advance from general fund	06/10/1993	12/31/2016	0.00%	135,585	2
Total for Account 223				197,209	
Other Long-Term Debt (224)					
2000 STATE BANK OF GILMAN	09/14/2000	12/20/2002	6.65%	116,228	3
Total for Account 224				116,228	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	16,978	2
Charged electric department expense	0	3
Charged sewer department expense	139	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	17,117	
Taxes paid during year:		
County, state and local taxes	15,337	6
Social Security taxes	1,718	7
PSC Remainder Assessment	62	8
Other (explain):		
NONE	0	9
Total payments and other debits	17,117	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
2000 STATE BANK OF GILMAN	0	6,751	6,751	0	3
Subtotal	0	6,751	6,751	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	0	6,751	6,751	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	189,665	0	0	0	0	189,665	1
Add credits during year:							
For Services	595	0	0	0	0	595	2
For Mains	0	0	0	0	0	0	3
Other (specify):							
NONE	0	0	0	0	0	0	4
Deduct charges (specify):							
NONE	0	0	0	0	0	0	5
Balance End of Year	190,260	0	0	0	0	190,260	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	18,170	0	0	0	0	18,170	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	3,676	2
Total (Acct. 124):	3,676	
Special Funds (125):		
DEPRECIATION FUND	1,496	3
Total (Acct. 125):	1,496	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,680	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):	0	8
Total (Acct. 142):	11,680	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
COST OF SERVICE WORK PAID FOR BY UTILITY	240	11
Total (Acct. 143):	240	
Receivables from Municipality (145):		
NONE	0	12
Total (Acct. 145):	0	
Prepayments (165):		
NONE	0	13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
DEFERRED ENGINEERING COSTS ON UNSTARTED CONSTRUCTION PROJECTS	81,307	15
Total (Acct. 183):	81,307	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
DUE TO GENERAL FUND (SEE FOOTNOTES)	16,804	16
Total (Acct. 233):	16,804	
Other Deferred Credits (253):		
NONE	0	17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	712,393	0	0	0	712,393	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	169,071	0	0	0	169,071	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	189,962	0	0	0	189,962	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	353,360	0	0	0	353,360	
Net Operating Income	(38,401)	0	0	0	(38,401)	8
Net Operating Income as a percent of						
Average Net Rate Base	-10.87%	N/A	N/A	N/A	-10.87%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	101,303	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	31,721	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	133,024	
Net Income		
Net Income	(45,058)	5
Percent Return on Proprietary Capital	-33.87%	

IMPORTANT CHANGES DURING THE YEAR**Report changes of any of the following types:**

1. Acquisitions.NONE

2. Leaseholder changes.NONE

3. Extensions of service.NONE

4. Estimated changes in revenues due to rate changes.NONE

5. Obligations incurred or assumed, excluding commercial paper.NONE

6. Formal proceedings with the Public Service Commission.

During 2001, the Utility filed a formal application to increase rates. The docket number was 2230-WR-101. The Utility had its telephonic hearing on January 14, 2002 and the rate increase will go into effect for the billing period which starts on March 15, 2002.

7. Any additional matters.NONE

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

a/c #435 - This amount represents the adjustment to equity for the change in interest expense charged in 2000. The error was discovered subsequent to the filing of the PSC report.

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

The Village and the Sewer Utility have chosen not to charge the utility interest on the money advanced to them.

Contributions in Aid of Construction (Account 271) (Page F-17)

\$595 for water services was for service installed in previous year per review response.

Balance Sheet End-of-Year Account Balances (Page F-18)

a/c 143 - There is an individual who had a contractor install a new service for a house that was built. The Utility is paying 1/2 of the cost of the installation. The 1/2 is their estimate of the cost from the main to the property line.

a/c 183 - The utility has not obtained a PSC authorization for the amount in this account. However, the report has been filed with these costs in the account for several years and the utility has not been instructed to request authorization.

Per review response regarding a/ 233, The amount reported on this line is directly related to cash borrowed from the general fund to pay operating expenditures. This amount is expected to be paid back once the water utility starts generating a positive cash flow. PJJ

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

-----Original Message-----

From: Ganschow, Rob [mailto:RGanschow@WIPFLI.com]
Sent: Monday, August 12, 2002 9:13 AM
To: peter.leege@psc.state.wi.us
Cc: Jim Whelan (E-mail)
Subject: Review letter for #2230, Gilman Water Utility

Dear Mr. Leege:

I have been requested to respond to your analytical review letter for the Village of Gilman for the year ended December 31, 2001. Following you will find the answers to your questions. If you need further information, please feel free to contact me at the number or e-mail address below.

1. The amount reported on this line is directly related to cash borrowed from the general fund to pay operating expenditures. This amount is expected to be paid back once the water utility starts generating a positive cash flow.
2. The service that the \$595 relates to was installed in a previous year and the utility first charged the customer in 2001.
3. The other tax rate is the rate for the Gilman Fire Department.

Sincerely,

Robert T. Ganschow, CPA
Manager
Wipfli Ullrich Bertelson LLP
(715) 858-6642
FAX (715) 832-2345
rganschow@wipfli.com

-----Original Message-----

From: Leege, Peter PSC
Sent: Monday, July 29, 2002 10:54 AM
To: 'gilmanclerk@centurytel.net'
Subject: Review letter for # 2230, Gilman Water Utility

Dear Mr. Whelan:

The Public Service Commission staff has completed its analytical review of your 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors, and also to identify significant fluctuations from prior years data that are not sufficiently explained in the annual report. The analytical review identified the following issues:

1. As directed in the head notes of the Balance Sheet End-Of-Year Account Balances schedule on page F-18, please provide a more detailed description for the \$16,804 reported in Account 233 on page F-18 and follow this procedure in the future.

FINANCIAL SECTION FOOTNOTES

2. During our review we noted that there were no services reported as added either in the services schedule on page W-16 or to Account 345 on page W-8. However, there is \$595 reported for contributions for water services in Account 271 on page F-17. Please explain.

3. As directed in the head notes of the Property Tax Equivalent schedule on page W-7, please provide an explanation of the Other tax rate - Local or line 8.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me by email or by telephone at (608) 267-9198. Please respond within 30 days of this email. If we have no questions regarding your response, you can consider the review closed.

Pete Leege
Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854
Phone: (608) 267-9198
Peter.Leege@psc.state.wi.us
Fax: (608) 266-3957

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	52,616	1
Total Sales of Water	52,616	
Other Operating Revenues		
Forfeited Discounts (470)	198	2
Other Water Revenues (474)	354	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	552	
Total Operating Revenues	53,168	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	22,608	5
General Operating Expenses (680-690)	35,895	6
Total Operation and Maintenance Expenses	58,503	
Other Operating Expenses		
Depreciation Expense (403)	16,088	7
Amortization Expense (404)	0	8
Taxes (408)	16,978	9
Total Other Operating Expenses	33,066	
Total Operating Expenses	91,569	
NET OPERATING INCOME	(38,401)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	147	4,975	19,749	4
Commercial	28	3,361	9,264	5
Industrial	1	2,147	2,428	6
Total Metered Sales to General Customers (461)	176	10,483	31,441	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		16,791	8
Other Sales to Public Authorities (464)	7	1,135	4,384	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	184	11,618	52,616	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	16,791	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	16,791	
Forfeited Discounts (470):		
Customer late payment charges	198	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	198	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	354	7
Other (specify):		
NONE	0	8
Total Other Water Revenues (474)	354	
Amortization of Construction Grants (475):		
NONE	0	9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	11,399	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	2,513	3
Chemicals (630)	4,450	4
Supplies and Expenses (640)	1,126	5
Repairs of Water Plant (650)	2,806	6
Transportation Expenses (660)	314	7
Total Plant Operation and Maintenance Expenses	22,608	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	12,172	8
Office Supplies and Expenses (681)	1,763	9
Outside Services Employed (682)	8,281	10
Insurance Expense (684)	1,397	11
Employees Pensions and Benefits (686)	10,442	12
Regulatory Commission Expenses (688)	588	13
Miscellaneous General Expenses (689)	1,252	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	35,895	
Total Operation and Maintenance Expenses	58,503	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		15,337	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		139	2
Net property tax equivalent		15,198	
Social Security		1,718	3
PSC Remainder Assessment		62	4
Other (specify): NONE		0	5
Total tax expense		16,978	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Taylor				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.190358				3
County tax rate	mills		7.276476				4
Local tax rate	mills		9.872808				5
School tax rate	mills		9.626310				6
Voc. school tax rate	mills		1.732241				7
Other tax rate - Local	mills		0.403511				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.101704				10
Less: state credit	mills		1.354967				11
Net tax rate	mills		27.746737				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.872808				14
Combined School Tax Rate	mills		11.358551				15
Other Tax Rate - Local	mills		0.403511				16
Total Local & School Tax	mills		21.634870				17
Total Tax Rate	mills		29.101704				18
Ratio of Local and School Tax to Total	dec.		0.743423				19
Total tax net of state credit	mills		27.746737				20
Net Local and School Tax Rate	mills		20.627557				21
Utility Plant, Jan. 1	\$	707,673	707,673				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	707,673	707,673				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	707,673	707,673				26
Assessment Ratio	dec.		1.050658				27
Assessed Value	\$	743,522	743,522				28
Net Local & School Rate	mills		20.627557				29
Tax Equiv. Computed for Current Year	\$	15,337	15,337				30
Tax Equivalent per 1994 PSC Report	\$	12,791					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	15,337					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	13,845	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	118,564	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	132,409	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	41,031	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	54,102	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	95,133	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	8,090	0	23
Total Water Treatment Plant	8,090	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,000	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	13,845	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	118,564	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	132,409	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	41,031	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	54,102	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	95,133	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	8,090	23
Total Water Treatment Plant	0	0	8,090	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	2,000	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	14,832	0	26
Transmission and Distribution Mains (343)	299,219	12,635	27
Fire Mains (344)	0	0	28
Services (345)	62,694	0	29
Meters (346)	12,850	1,792	30
Hydrants (348)	56,030	0	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	447,625	14,427	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	14,704	0	34
Office Furniture and Equipment (372)	993	0	35
Computer Equipment (372.1)	2,257	0	36
Transportation Equipment (373)	5,387	0	37
Other General Equipment (379)	1,075	0	38
Other Tangible Property (390)	0	0	39
Total General Plant	24,416	0	
Total utility plant in service directly assignable	707,673	14,427	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	707,673	14,427	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	0	14,832	26
Transmission and Distribution Mains (343)	3,260	0	308,594	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	62,694	29
Meters (346)	1,726	0	12,916	30
Hydrants (348)	0	0	56,030	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	4,986	0	457,066	
GENERAL PLANT				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	14,704	34
Office Furniture and Equipment (372)	0	0	993	35
Computer Equipment (372.1)	0	0	2,257	36
Transportation Equipment (373)	0	0	5,387	37
Other General Equipment (379)	0	0	1,075	38
Other Tangible Property (390)	0	0	0	39
Total General Plant	0	0	24,416	
Total utility plant in service directly assignable	4,986	0	717,114	
Common Utility Plant Allocated to Water Department	0	0	0	40
Total utility plant in service	4,986	0	717,114	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	1,004	1,004	1
February	0	0	973	973	2
March	0	0	1,054	1,054	3
April	0	0	1,066	1,066	4
May	0	0	1,160	1,160	5
June	0	0	1,113	1,113	6
July	0	0	1,209	1,209	7
August	0	0	1,099	1,099	8
September	0	0	1,079	1,079	9
October	0	0	1,125	1,125	10
November	0	0	1,017	1,017	11
December	0	0	1,040	1,040	12
Total annual pumpage	0	0	12,939	12,939	
Less: Water sold				11,618	13
Volume pumped but not sold				1,321	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				19	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				19	19
Volume pumped but unaccounted for				1,302	20
Percent of water lost				10%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				84	23
Date of maximum: 2/17/2001					24
Cause of maximum:					25
Water main break.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				6	26
Date of minimum: 3/26/2001					27
Total KWH used for pumping for the year				30,159	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #3	Well #3	40	12	19,000	Yes	1
WELL #4	Well #4	49	12	19,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	#1	#2	1
Location	WELL #3	WELL #4	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE	JACUZZI	5
Year Installed	1969	1988	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	250	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	10
Year Installed	1969	1988	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	15	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
Year constructed	1941		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	110		7
Total capacity in gallons (actual)	46,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.3600		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	Y		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
A	D	2.000	452	0	0	0	452
A	D	6.000	14,965	0	468	0	14,497
P	D	6.000	3,856	0	0	0	3,856
A	D	8.000	1,260	0	0	0	1,260
M	D	8.000	367	0	0	0	367
P	D	8.000	5,335	468	0	0	5,803
Total Within Municipality			26,235	468	468	0	26,235
Total Utility			26,235	468	468	0	26,235

1
2
3
4
5
6

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	158	0	0	0	158	38	1
M	1.000	36	0	0	0	36	0	2
M	1.250	2	0	0	0	2	0	3
M	1.500	2	0	0	0	2	0	4
M	2.000	2	0	0	0	2	0	5
M	2.500	1	0	0	0	1	0	6
M	4.000	1	0	0	0	1	0	7
Total Utility		202	0	0	0	202	38	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	200	18	36	0	182	66	1
1.000	3	1	0	0	4	0	2
1.250	2	0	0	(1)	1	0	3
1.500	2	0	0	1	3	0	4
2.000	4	0	0	(2)	2	0	5
3.000	3	0	0	1	4	0	6
Total:	214	19	36	(1)	196	66	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	150	23	0	2	0	7	182	1
1.000	0	1	0	1	0	2	4	2
1.250	0	0	0	0	0	1	1	3
1.500	0	2	1	0	0	0	3	4
2.000	0	2	0	0	0	0	2	5
3.000	0	1	0	3	0	0	4	6
Total:	150	29	1	6	0	10	196	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	47	0	0	0	47	2
Total Fire Hydrants	47	0	0	0	47	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	47
Number of distribution system valves end of year:	66
Number of distribution valves operated during year:	20

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

a/c #600 - During the majority of 2001 there were two full time employees working for the utility where as in 2000, there were only two employees for a small part of the year.

a/c #680 - The deputy clerk's hours were increased again this year in essence making her a full time employee.

a/C #682 - During 2001, the Utility filed a formal application to increase rates. The increase is directly due to the amount that they paid for the preparation of the application.

a/c #686 - The increase in this account is directly attributable to the increased amount of wages paid to employees and also an increase in health insurance benefits for those individuals.

Water Utility Plant in Service (Page W-08)

a/c #343 - The Utility replaced 468' of main during 2001. The cost of the replacement was paid for through money borrowed from the General Fund.

Water Mains (Page W-15)

The 8" PVC main that was put in this year was done through borrowing the money from the General Fund of the Village.

Meters (Page W-17)

The meter adjustments reported are a result of the utility updating its billing records for the classifications of meters actually in place.

Hydrants and Distribution System Valves (Page W-18)

The director of public works will be reminded that at least 1/2 of the valves need to be operated each year.
